

# TITHING

A Worldwide Church of God  
Publication

# TITHING

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THING

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# The Biblical Basis

**I**F GOD had personally called you to preach His gospel to this world, to what source would you go for guidance in determining a method of financing that Work? Would you rely strictly on your own reason or would you scour the pages of God's revealed, written Word?

Hopefully, you would choose the latter course. This is exactly what the Church of God has done.

## The Mind of God

The Bible is the Maker's Instruction Book. It is a record of God's personal dealings with His human creation through the centuries. And, as such, it reveals the *mind of God*. The apostle Paul, instructing the church at Philippi, wrote: "Let this *mind* be in you, which was also in Christ Jesus" (Phil. 2:5). It is a Christian's responsibility to seek God's mind on anything and everything.

Jesus said: "Man shall not live by bread alone, but by every word that proceedeth out of the mouth of God" (Matt. 4:4; Luke 4:4). God's mind, His will, is revealed throughout the *entirety* of the Bible. It is a serious mistake to isolate any one section of the Bible and say that it alone represents the entire scope of God's thinking on any subject.

A true Christian searches the Bible from beginning to end to establish doctrine. Paul told the young evangelist

Timothy: "... From childhood you have been acquainted with the sacred writings [the Old Testament] which are able to instruct you for salvation through faith in Christ Jesus. *All scripture* is inspired by God and profitable for *teaching* [doctrine, KJV], for reproof, for correction, and for training in righteousness..." (II Tim. 3:15, 16, RSV). Paul referred especially to the *Old Testament* in this passage. After all, the New Testament had not yet been written and canonized when Timothy was a child.

The New Testament is founded upon the Old. The mind of God is reflected throughout the *entire* Bible — from Genesis to Revelation.

While the Church of God is a New Testament Church, living in accordance with the conditions of the New Covenant, it does not reject any part of the Holy Scriptures when formulating doctrine and teaching. We "search the scriptures daily" (Acts 17:11) in order to establish just what is the mind of Christ on any matter. (The "scriptures" referred to in this verse, incidentally, would have been the *Old Testament*!)

### The Needs of the Work

There has always been a Church of God since that eventful day of Pentecost when God first poured out His Holy Spirit on the small group assembled in Jerusalem (Acts 1 and 2). That Church has a continuing responsibility — to preach the gospel of the Kingdom of God.

Jesus instructed the original twelve: "Go ye therefore, and teach all nations, baptizing them in the name of the Father, and of the Son, and of the Holy Spirit: Teaching them to observe all things whatsoever I have commanded you: and, lo, I am with you alway, *even unto the end of the world* [the close of the age, RSV]" (Matt. 28:19, 20).

This is the great commission to the Church in all ages. Jesus did not start His Church in the first century only to have it die out in the second. Of course, He knew that the original apostles would eventually die. Yet their word — *His Word* — would live on in the Scriptures. There would always be a need for teachers. There would always be a need to preach the gospel found in those Scriptures.

God the Father sent Jesus Christ into the world with a message of hope and salvation. Christ gave that message to His twelve disciples who became apostles (messengers) of the Word. They in turn preached the gospel, raised up churches and ordained ministers to continue the preaching of the gospel. Jesus prayed for those who would *succeed* the original apostles: "As thou hast sent me into the world, even so have I also sent them into the world . . . Neither pray I for these alone, *but for them also which shall believe on me through their word*" (John 17:18, 20).

Jesus prayed for those who would *succeed* the twelve! He knew that the "gates of hades" — the grave — would never prevail against His true Church (Matt. 16:18). The Church of God is still very much alive today — and actively preaching Christ's own gospel!

God continues to "add to the church daily such as should be saved" (Acts 2:47).

And *how* are such individual believers added? *By the preaching of the gospel!*

### A Visible Church

If the gospel were not first preached, there would be no Church of God. The Church is the *fruit* of the gospel. The Church is the light of the world. It is the *only* true light wherever it exists. But of what value is a light that is hidden from view?

The Church must be known. It must be seen. This is what Jesus taught: "Ye are the light of the world. A city that is set on an hill cannot be hid. Neither do men light a candle, and put it under a bushel, but on a candlestick; and *it giveth light* unto all that are in the house" (Matt. 5:14-15).

After making this significant illustration, Jesus then instructed the disciples to "*Let your light so shine before men, that they may see your good works, and glorify your Father which is in heaven*" (verse 16).

Jesus wanted His Church to be visible — to be seen and heard! The principal "good work" of the Church is the preaching of the gospel. After the original twelve had been commissioned, God began to call others to the Work. In

# Recent Church History and Tithing

In the very recent history of the Worldwide Church of God, the facts are clear. In the *Autobiography of Herbert W. Armstrong*, 1973 edition, we can find points which illuminate how the knowledge of tithing came to the attention of Mr. Armstrong.

On page 412 we read: "I had known that the Bible had quite a little to say about tithing one's income. Yet somehow, it had never become quite clear. . . . I made a special and thorough study of this matter of tithing. We saw the mistake we had been making and started a definite practice of strict tithing. We had only a very little on hand, but we sent a tenth of it, plus an offering, to the Oregon Conference treasurer. That very day, the way opened for us to be able to stock up at home with a reasonable abundance of food . . . . We have never from that day had to be actually hungry . . . because of financial poverty. We have since heard of scores and scores of case histories of the experiences of others who were immediately prospered, once they began tithing. But we ourselves had to live through this same experience . . . the hard way."

The Church of God with which Herbert W. and Loma D. Armstrong fellowshipped in the early 1930's was a tithing church. Many of its members came out of various denominations over the years and began to pay the tithe — a practice generally forgotten in the world of Christianity.

the Gentile city of Antioch, for instance, there were a number of "prophets and teachers" — Barnabas, Simeon, Lucius, Manaen and Saul. After these individuals had produced a track record of service for some time, God instructed through the Holy Spirit: "... Separate me Barnabas and Saul *for the work* whereunto I have called them" (Acts 13:1-2).

Saul (whose name was changed to Paul) and Barnabas then went out preaching the gospel — the good news of the Kingdom of God (Acts 13:32, 49; 20:25). The preaching of the gospel to both Jews and Gentiles was frequently called "the work" (Acts 5:38; 13:2; 15:38; Rom. 14:20; Phil. 2:30).

That Work, down through the centuries, has resulted in the *belief* of many. Tens of thousands have been turned to Christ through the preaching of the gospel. As Jesus said to the people of His day: "... *This is the work of God, that ye believe on him* [Christ] whom he [the Father] hath sent" (John 6:29).

It is clear from the Scriptures that the Church of God has an ongoing responsibility before God to continue to preach the saving gospel of the Kingdom and to turn more and more people to Christ in anticipation of His return. As Paul said: "... *Necessity* is laid upon me; yea, woe is unto me, if I preach not the gospel!" (I Cor. 9:16.)

But how does Paul envision the accomplishment of this important mission? Notice the message and context of the entire chapter of I Corinthians 9. Paul is defending his apostleship. He asserts his right to be supported by the Church *just as other apostles were being supported*. Even Jesus ("the Lord") had commanded that those who proclaim the gospel were to gain their livelihood through it (verse 14).

Granted, Paul was willing to work with his own hands when necessary to avoid offense or simply because no one gave him any help (Acts 18:1-4; I Cor. 9:15-18). Yet he emphasizes the fact that support of the preaching of the Word is not just a nice thought, but an actual command of *Jesus Himself*.

Christ minced no words when He sent out disciples

proclaiming the Word: "Whatever house you enter . . . remain in the same house, eating and drinking what they provide, for the laborer deserves his wages" (Luke 10:5, 7, RSV). Believers were obligated to support the commission of Jesus and His disciples. If they refused, "it shall be more tolerable on that day for Sodom . . ." (verse 12, RSV).

Support of the ministry of the Word of God is a New Testament command which cannot be denied by those who claim to follow Christ and the early Church.

The Church today still has a commission — that commission must be financed. It takes money to reach the modern world by modern methods of mass communication. It requires funds to finance the physical facilities necessary to convey that message, to train ministers to pastor the flocks which are produced as a result of the preaching, and to maintain local congregations.

The Work of God has grown large and the cost of preaching the gospel and feeding the resultant flock has become prodigious!

Years ago, in the infancy of this modern phase of God's Work, Herbert W. Armstrong was faced with the question of how to finance the great Work that lay ahead. Historically, the Church of God has used the *tithing* system (see box on page 10). The word "tithe" actually means "tenth" in archaic English.

### **Tithing Is a Biblical Concept**

No Bible scholar would deny that tithing ("tenting") is biblical. God accepted the tithes of Abraham and Jacob (Gen. 14; 28). He used the tithing system to finance the religious and secular needs of His own theocracy (Numbers 18:21; Lev. 27:30, etc.). Tithing continued spasmodically throughout the era of the judges and the kings of Israel and Judah. God verbally blistered the nation of Judah for stealing His tithes in the time of Malachi — one of the latter prophets (Mal. 3).

Jesus speaks of tithing in the New Testament (cf. Matt. 23:23; Luke 11:42); the apostle Paul wrote of it in his book about the priesthood (Heb. 7).

Clearly, tithing is a biblical concept. A rather com-

prehensive biblical overview of the subject is now necessary to explain why this proportionate system of financing is utilized by the Church of God today.

# Tithing in Antiquity

RECORDS abound with accounts of tithing in both the theocracy of Israel *and* the Gentile world alike! Ten percent is a *natural* percentage. It just seems logical to divide things into tens. Perhaps that is how the decimal system got started.

In any case, tithing is not a practice that was limited to the theocracy of Israel — it has been in fairly common usage throughout much of the world for centuries. It would be very rare indeed to read of an instance where a leader requested a *ninth* or an *eleventh* of someone's income as a tax or levy.

Of course, our main concern in this booklet revolves around the biblical record — not secular accounts.

## The Biblical Record

The most ancient record of anyone giving a tithe (tenth) of anything to anyone is found in Genesis 14, some four centuries prior to Moses. In a battle between various kings and armies of that day, Abram's (his name was not yet changed to Abraham) nephew Lot was taken captive. Abram set out to rescue him with the help of a small army and was successful. Along with his nephew, Abram brought back a large amount of booty from the campaign (verse 16). It was an occasion of great rejoicing.

Now pick up the account in verse 17: "And the king

of Sodom went out to meet him after his return from the slaughter of Chedorlaomer, and of the kings that were with him, at the valley of Shaveh, which is the king's dale. And Melchizedek king of Salem [meaning 'peace' — later the city of Jerusalem] brought forth bread and wine: and he was the *priest* of the most high God. And he blessed him, and said, Blessed be Abram of the most high God, possessor of heaven and earth: and blessed be the most high God, which hath delivered thine enemies into thy hand. *And he [Abram] gave him tithes [the tithe, singular in Hebrew] of all*" (Gen. 14:17-20).

(Hebrews 7:4 says that tithes were given on the booty or "spoils" of the battle — including nonagricultural products.)

Was Abram fulfilling some ancient law in tithing to Melchizedek — the representative priest of Almighty God? Or was this merely a one-time event? Had Abram never tithed before this — and did he never again?

Several factors in this account are highly significant in answering these questions. We are told that Melchizedek was the "priest of the most high God." We are also informed that Abram was "of the most high God." And we are told that the most high God is "possessor of heaven and earth" (Gen. 14:19).

Tithing, in this context, apparently was a direct acknowledgment of God's sovereignty and lordship over the earth. Interestingly, God later reveals that "The silver is *mine*, and the gold is *mine*, saith the Lord of hosts" (Haggai 2:8). Giving God back a tenth of what is entirely His anyway, apparently was a way of acknowledging God's ownership of every kind of wealth.

The account indicates that the spoils belonged to Abraham by right of conquest. Notice that he gave the tithe to Melchizedek before discussing their further distribution with the king of Sodom.

### The Legacy of Abraham

Abraham has been called the "father of the faithful" (see Romans 4). His life was exemplary. His faith was a prototype of all believers and Christians. God recorded

Abram's act of tithing for a reason — to provide Christians with an *example* from the life of this righteous man. Paul told the Corinthian church, speaking of events described in the Old Testament: "Now all these things happened unto them for ensamples [examples]: and they are written for our admonition, upon whom the ends of the world [ages] are come" (I Cor. 10:11).

Certainly tithing in the perspective of imitating or following the faith and obedience of Abraham would be a Christian practice. Galatians 3:29 is a central scripture on this theme: "And if ye be Christ's, then are ye Abraham's seed [children], and heirs according to the promise." Further, we are told to "Look unto *Abraham your father*, and unto Sarah that bare you: for I called him alone, and blessed him, and increased him" (Isa. 51:2).

In the Jewish community of Jesus' day, one could hardly receive a greater compliment than to be called a *son or daughter of Abraham*. Notice Luke 13:16 in this regard. Christ was explaining to the Pharisees why He had healed a woman on the Sabbath day. He asked: "And ought not this woman, *being a daughter of Abraham*, whom Satan hath bound, lo these eighteen years, be loosed from this bond on the sabbath day?"

### A Second Example

God has provided us with one more mention of the practice of tithing prior to the time of Moses and the setting up of the theocracy. It is the account of Jacob: "And Jacob vowed a vow, saying, If God will be with me, and will keep me in this way that I go, and will give me bread to eat, and raiment to put on, so that I come again to my father's house in peace; then shall the Lord be my God: and this stone, which I have set for a pillar, shall be God's house: and of *all* that thou shalt give me *I will surely give the tenth unto thee*" (Gen. 28:20-22).

Again, tithing, in patriarchal times, was an act or expression of *worship*. In this instance it is plainly connected with the setting up of an altar or pillar which was to be "God's house" (verse 22).

# The Mosaic Period and After

**T**ITHING is not again discussed in the Pentateuch until the time of Moses — with the establishment of a priesthood in Israel.

## Levitical Tithing

“The sons of Levi,” said the apostle Paul centuries later, “. . . have a commandment *to take tithes* of the people according to the law . . .” (Heb. 7:5). The Levites *took* the tithe — but was it *their* tithe?

Not according to the law! Moses had stated: “And *all* the tithe of the land, whether of the seed of the land, or of the fruit of the tree, *is the Lord’s; it is holy unto the Lord*” (Lev. 27:30). The tithe belonged to God. Like the Sabbath day, it was “holy,” *sanctified* for God’s use and purpose. God was simply defining how *His* tithe was to be used.

At that time, God designated the tithe for use by the Levites and the priests for the function of the Tabernacle. God said: “And, behold, *I have given* the children of Levi all *the tenth* in Israel for an inheritance, for their service which they serve, even *the service of the tabernacle* of the congregation” (Num. 18:21). The tithe represented the “reward” or wages of the priests and Levites for the service they performed. Here God was *defining* — as part of the

Mosaic law — how *His* holy tithe was to be used during the period of the theocracy of Israel.

### After Moses

The history of Israel, from the time of the death of Moses on, is a chronicle of decay and restoration. The nation passed through many phases. The religious zeal and fervor of the people waxed and waned with monotonous regularity. They were never consistent in their worship of God. Time and again God sent judges to warn the nation of its spiritual laxity. Occasionally they would respond to God's warnings only to slip back into national torpor.

In the time of Samuel, the people demanded a king like the surrounding Gentile nations. God allowed it, but instructed Samuel to "protest solemnly" and explain just what it would be like to have such a king. It is interesting to note one particular verse in this regard: "*And he [the king] will take a tenth of your seed, and of your vineyards, and give to his officers, and to his servants*" (I Sam. 8:15).

This tenth or "tithe" would actually be a form of *taxation*. This would be *over and above* the tithe paid to God. They would still *owe God His tithe* — it was "holy," set apart for His exclusive use.

Another obvious conclusion is that God's prior claim came *first*, no matter *what* man-made form of government, or humanly devised tax system, was imposed.

Is it not the same in today's world? What commodity is more expensive than government? Most everyone today pays *far more* than a tenth of one's income in taxes, fees, licenses, etc. to pay for the privilege of human government! But this does not obviate the requirement to pay God His tithe today, any more than it did back *then*.

### Apostasy and Revival

As the nation of Israel passed through the corridors of history, the kingdom was split (after the death of Solomon) into two parts: the northern House of Israel and the southern House of Judah. A steady and prolonged deterioration in worship followed a progressive drift into idolatry

and rank paganism, and, as a result, nine dynasties and nineteen kings later, the House of Israel descended into national captivity to the Assyrians. The nation never returned to the land of Palestine.

Judah, to the south, was able to maintain a relationship with God somewhat longer — perhaps due largely to the presence of the Temple and its services. But they too ultimately departed from God and were delivered into captivity at the hands of the Chaldeans (Babylonians).

Decades later, during the Persian era, they emerged from that captivity. About 50,000 of them returned to Palestine and to Jerusalem. Under the leadership of Zerubbabel, Ezra and Nehemiah, the Temple and the city were restored and the Levites reinstated. Temple services resumed and the tithe system was revived. Nehemiah, as governor, reestablished the various Levitical offerings and rituals.

It was decided that “. . . we should bring the firstfruits of our dough, and our offerings, and the fruit of all manner of trees, of wine and of oil, unto the priests, to the chambers [later called the ‘storehouse’] of the house of our God; and *the tithes* of our ground unto the Levites, that the same Levites might have the tithes in all the cities of our tillage. And the priest the son of Aaron shall be with the Levites, when the Levites take tithes: and the Levites shall bring up the *tithe of the tithes* unto the house of our God, to the chambers, into the treasure house” (Neh. 10:37-38).

The priests, the descendants of Aaron, received one-tenth of all the tithes of the Levites for the performance of their priestly duties. As long as everyone diligently performed their responsibility in paying the tithe, the Temple services flourished. It was a time of exciting restoration, a spiritual renaissance for the Jews of that time.

### The Message of Malachi

Once the initial zeal wore off, however, the situation in post-captivity Judah began once again to deteriorate. The people began to lose sight of God’s love for Israel. The priests became politically oriented and contemptuous of

the Temple services. They became haphazard in their selection of sacrificial animals. God gave them a scathing indictment through the prophet Malachi: "But ye [the priests] are departed out of the way; ye have caused many to stumble at the law; ye have corrupted the covenant of Levi, saith the Lord of hosts" (Mal. 2:8).

God warned that He would purify the Levites and the priests — to punish them and to clean them up (Mal. 3:3). He pointed at their track record — that of all Israel — of forsaking His ordinances and laws since the infancy of the nation (verse 7).

God appealed to the nation to return to Him — to give Him their wholehearted respect and honor — to *worship* Him as they should. When the people asked God "Wherein shall we return?", what did God reply? "Will a man rob God? Yet ye have robbed *me*. But ye say, Wherein have we robbed *thee*? In tithes and offerings" (verse 8).

Why didn't God say, "Will a man rob the Levites?" After all, weren't they the ones who were designated to receive the tithes of the people?

Yet God still claimed the tithe as His. The tithe was something that was *bigger* than the Levites or their administration! It was always God's — He was merely allowing the Levites to *use* it.

By not paying the Levites, the people were robbing *God!* Note Christ's later statement of the principle: "Whatsoever you have done to the least of these my brethren, you have done it unto *me*."

Malachi then showed the people that they were being cursed for failing to bring the tithes and offerings into God's Temple storehouse. If they would repent, and fulfill the tithing law as God had instructed through Moses, they would once again be blessed. God even promised to rebuke the insect pests that ravaged their crops if they would only fulfill their obligation to God and to the Levites. But the people (as many still do today) claimed that it was "vain to serve God" and that there was no real profit in it (verse 14).

Fortunately, there were a few in Jerusalem who

heeded God's warning through Malachi. They had responded to the warning: "*Then* they that feared the Lord spake often one to another: and the Lord hearkened, and heard it, and a book of remembrance was written before him for them that feared the Lord, and that thought upon his name" (verse 16).

### Tithing Honors God

Once again tithing — in the context of Malachi's message — is more than a mere formality for the Temple services. It appears repeatedly as *an act of worship*. It is a symbol of the willingness to honor God's divine sovereignty — a sign of submission to the will of God, and an acknowledgment of His lordship and dominion.

Failure to tithe, as shown by Malachi, is regarded by God as outright *robbery!* It is an affront to God. It was then just one more symptom of the national disrespect for the Creator. As God stated in an earlier chapter of Malachi: "A son honoureth his father, and a servant his master: if then I be a father, where is mine honour?" (Mal. 1:6.)

Failure to obey God and keep His laws are no less a sin today. Does not the same God ask today: "Where is mine honor?"

# The New Testament Teaching

**I**N NEW TESTAMENT times the Work of God is a Work of *faith*. The apostles of Jesus were instructed to rely on God for the support of their Work. They were instructed not to be unduly concerned or worried about their physical needs — God would provide through His divinely revealed system (Matt. 6:30-34). Since a man cannot serve two masters (verse 24) — God and “mammon” (riches) — they were told to be utterly dedicated to the work of preaching the gospel. The ministry of Christ must be free to concentrate solely on the work of the ministry.

God’s Work and way of life are not money-making propositions, but are for the purpose of giving. “Give, and it shall be given unto you,” said Jesus (Luke 6:38).

## The Support System

Yet it takes money to perform the work of preaching the gospel. Where does this money come from? The apostle Paul provides the answer: “Do ye not know that they which minister about holy things live of the things of the temple? and they which wait at the altar are partakers with the altar?” (I Cor. 9:13.)

As discussed earlier, Paul was here describing the

support system of the priesthood of Israel. The priests received a tenth of the overall tithe of the people (Num. 18:26-28). "Even so," said Paul, "hath the Lord ordained that they which preach the gospel *should live of the gospel*" (I Cor. 9:14).

Paul showed that the Work of God was to be supported by those who had the gospel preached to them. Granted, Paul did not always *exercise* this right (verse 12), but others *did* (verses 4-5). Paul, and the other apostles, plainly had the authority to require financial support from those who had heard and received the gospel message from them.

### What Christ Said

On a certain occasion during Christ's earthly ministry, a group of Pharisees sought some way to get Jesus to incriminate himself with the authorities. A political faction called the "Herodians" accompanied the Pharisees in an attempt to entangle Christ in His own words. The Herodians supported the family of Herod which was then in power. They were constantly given to "witch hunts" in an effort to gain favor with the family of Herod by flushing out those who were allegedly disloyal.

After a brief statement of insincere flattery (Matt. 22:16), the Pharisees asked Christ: "Tell us therefore, What thinkest thou? Is it lawful to give tribute [a form of taxation] unto Caesar, or not?" (Verse 17.) Obviously, they were baiting Christ. They apparently hoped He would say that they should not pay tribute to the Roman occupational government. But Jesus was not that easily fooled!

He replied: "Shew me the tribute money. And they brought unto him a penny. And he saith unto them, Whose is this image and superscription? They say unto him, Caesar's. Then saith he unto them, Render therefore unto Caesar the things which are Caesar's; *and unto God* the things that are God's" (verses 19-21). This was something less than a direct answer, but it does contain some interesting implications!

Note the phrase: "...and unto God *the things* that

are God's." We have already seen that one of the "things" God lays claim to is the tenth or tithe. Perhaps "things" also includes the various types of offerings people have presented to God since the time of Cain and Abel.

The things we "render unto God" are tokens of our *honor* for God. They demonstrate our respect and esteem for Him. Solomon caught the spirit of this principle in Proverbs 3:9-10: "*Honour the Lord with thy substance, and with the firstfruits of all thine increase: so shall thy barns be filled with plenty, and thy presses shall burst out with new wine.*"

This axiom is a *living* principle — one that transcends time, space and human administrations. Again, tithing is a demonstration of respect, honor, love and esteem for the Creator.

# Tithing and the Give Way

**G**OD's way is one of giving! God Himself is the greatest giver in the universe. Jesus followed this "give" way of life as a human being. He said: "It is more blessed to give than to receive" (Acts 20:35). From the very creation of man, God has been steadily *giving* to humanity. He began by giving the first man, Adam, a wife. He then gave the first human family dominion over the earth and its animal population — including a fabulous, beautifully landscaped garden in which to dwell.

God also *gave* Adam and Eve laws to govern their conduct — so they could live happy, abundant, productive, fulfilled lives. From time to time throughout history He has expanded those basic laws to cover, in principle, every aspect of human conduct.

That great God continues to sustain the life-support system of His Creation: the sun rises to warm the earth day by day; the rain enables plant life to drink nutrients from the ground. Note the words of David: "Thou [God] dost cause the grass to grow for the cattle, and plants for man to cultivate, that he may bring forth food from the earth, and wine to gladden the heart of man, oil to make his face to shine, and bread to strengthen man's heart" (Ps. 104:14-15, RSV).

The multitudinous methods by which God daily *gives* to humanity are much too numerous to enumerate here:

# God Owns the Earth

**I Chron. 29:13, 14** — "... Our God, we thank thee ... for all things come of thee, and of thine own have we given thee."

**Ex. 9:29** — "... The earth is the Lord's."

**Isa. 66:1, 2** — "Thus saith the Lord, The heaven is my throne, and the earth is my footstool.... For all those things hath mine hand made...."

**Acts 7:49, 50** — "Heaven is my throne, and earth is my footstool.... Hath not my hand made all these things?"

**II Kings 19:15** — "... Thou art the God ... thou hast made heaven and earth."

**Neh. 9:6** — "Thou, even thou, art Lord alone; thou hast made heaven, the heaven of heavens, with all their host, the earth, and all things that are therein, the seas, and all that is therein, and thou preservest them all...."

**Jer. 27:5** — "I have made the earth, the man and the beast

that are upon the ground, by my great power and by my outstretched arm, and have given it unto whom it seemed meet unto me."

**Heb. 1:10** — "And, thou, Lord, in the beginning hast laid the foundation of the earth; and the heavens are the works of thine hands."

**Acts 17:24** — "God that made the world and all things therein, seeing that he is Lord of heaven and earth, dwelleth not in temples made with hands."

**Job 12:9, 10** — "Who knoweth not in all these that the hand of the Lord hath wrought this? In whose hand is the soul [life] of every living thing, and the breath of all mankind."

**Ps. 89:11** — "The heavens are thine, the earth also is thine: as for the world and the fulness thereof, thou hast founded them."

**Ps. 95:3, 5** — "For the Lord is a great God . . . The sea is his, and he made it: and his hands formed the dry land."

**Dan. 4:17** — ". . . The most High ruleth in the kingdom of men, and giveth it to whomsoever he will, and setteth up over it the basest of men."

**John 19:11** — "Jesus answered, Thou couldest have no power at all against me, except it were given thee from above . . ."

**Rev. 4:11** — "Thou art worthy, O Lord, to receive glory and honour and power: for thou hast created all things, and for thy pleasure they are and were created."

His most precious gift being that of *life itself*, including the potential for eternal life in His Kingdom. Since humanity is to inherit as a gift eternal God-life in His everlasting Kingdom, God expects His human children to learn how to give *now* — in this life.

### Generosity Commanded

Generosity of spirit and attitude is a foundational basic to God's give way of life. God is a generous giver! He hopes that His children will reflect a like generosity *within their limited means* by comparison. The apostle Paul made this crystal clear: "The point is this: he who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully. Each one must do as he has made up his mind, not reluctantly or under compulsion, *for God loves a cheerful giver*" (II Cor. 9:6, 7, RSV).

This same giving principle is elsewhere stated in the pages of the Bible. "Cast your bread upon the waters, for you will find it after many days. Give a portion to seven, or even to eight . . ." (Eccl. 11:1-2, RSV). "One man gives freely, yet grows all the richer; another withholds what he should give, and only suffers want. A liberal man will be enriched, and one who waters will himself be watered" (Prov. 11:24-25, RSV).

### A Positive Approach

In one sense you could look at tithing as another way of giving — in that sense, *proportionate* giving. It's not that God needs anything from us. But He does want us to learn how to give and share *for our own good*. Remember that God is the Owner, Proprietor and Creator of everything we see around us. As David wrote: "The earth is the Lord's, and the fulness thereof; the world, and they that dwell therein" (Ps. 24:1).

This verse (and many others — see box on the previous pages) shows that God created everything and that by virtue of that creation He owns it all — including man. There is really no way that we can reimburse God for what He has done for us as our Creator. ". . . For in him we

live and move and have our being . . ." (Acts 17:28, RSV).

But by the act of tithing, we show our worship, respect, love and admiration for our Creator — the One who gives us every breath we breathe. It is an expression of honor and an acknowledgment of God's supreme lordship and mastery in the universe.

# Principles of Giving

**T**ITHING is basically proportionate giving. But beyond *one's tithable base* (see chapter seven for a full explanation) is the biblical concept of additional offerings over and above the tithe — based on the ability or capacity of the giver. In Malachi's indictment, the nation of Judah is verbally scorched for robbing God of "tithes and offerings" (see Mal. 3:8).

## Balanced Giving

God expects us to be generous and also to give with balance. The Psalmist wrote: "It is well with the man *who deals generously* and lends [or gives], who conducts his affairs with justice" (Ps. 112:5, RSV). And although God certainly expects us to give generously, and even to sacrifice at certain crucial times, He does not want us to neglect our families in terms of the necessities of life — food, clothing and shelter, plus a few amenities.

Notice Paul's instruction: "If a Christian man or woman has widows in the family, he must support them himself" (I Tim. 5:16, *The New English Bible*). Further: "But if anyone does not make provision for his relations, and especially for members of his own household, he has denied the faith and is worse than an unbeliever" (verse 8, NEB).

Jesus Christ also had somewhat to say about this

matter. Did you know that people in His day were excusing themselves from economic support of their aged parents because of so-called religious reasons? They were claiming that funds which might have been earmarked for parental support were "Corban" — that is, dedicated to the service of the altar. Jesus said to these hypocritical types: "How well you set aside the commandment of God in order to maintain your tradition! Moses said, Honour your father and your mother, and the man who curses his father or mother must suffer death. But you hold that if a man says to his father or mother, Anything of mine which might have been used for your benefit is Corban [meaning, set apart for God], he is no longer permitted to do anything for his father or mother. Thus by your own tradition, handed down among you, you make God's word null and void" (Mark 7:9-13, NEB).

Make no mistake about it! Making proper provision for one's family is important to God!

It's all a matter of achieving a proper balance. As we have often said (and it needs to be repeated here in this booklet): God does *not* expect you to give what you have not got. "Every man shall give *as he is able*, according to the blessing of the Lord thy God which he hath given thee" (Deut. 16:17). In giving to God, we only return a portion of whatever He has already given to us.

### The Giving Attitude

The true spirit and attitude of giving is at the heart of Jesus' instruction in the "Sermon on the Mount." "*Give to him who begs from you, and do not refuse him who would borrow from you*" (Matt. 5:42, RSV). Luke's account picks up this theme and expands on it: "And if you lend [or give] to those from whom you hope to receive, what credit is that to you? Even sinners lend to sinners, to receive as much again. But love your enemies, and do good, and lend, *expecting nothing in return* [the true spirit of giving]; and your reward will be great, and you will be sons of the Most High; for he is kind to the ungrateful and the selfish. Be merciful, even as your Father is merciful" (Luke 6:34-36, RSV).

And then Jesus goes on to show that the true spirit and attitude of giving brings on an automatic boomerang-like effect. "Give, and it will be given to you; good measure, pressed down, shaken together, running over, will be put into your lap. For the measure you give will be the measure you get back" (verse 38, RSV). This vital principle is threaded throughout the pages of the Bible.

But should we then give just in order to get? By no means! A giving person gives out of a spirit of genuine generosity. When he or she receives, such a person treats it as a totally unexpected blessing and turns around to *give more*. The true giver, as it were, looks around in absolute bewilderment when he receives. Seeking to get is disastrous to the spirit of giving! Remember it was Jesus who said: "It is more blessed to *give* than to receive" (Acts 20:35).

Giving on a person-to-person basis is required of all true Christian men and women. But when it comes to preaching the gospel on a worldwide front (see Matt. 24:14; 28:19, 20; Acts 1:6-8), it requires an organized body of believers to accomplish that task! One person simply doesn't possess the required resources. Of course, the question then emerges: To whom or to what organized body should we give our tithes and offerings?

### To Whom Should We Tithe?

It would be nice if we, as humans, could give our tithe to God personally. But for obvious reasons that's a little unrealistic today! The only other alternative is to give it to whatever group appears best to represent God on this earth. In Moses' time it was the Levitical priesthood which carried out His Work. Today it is the Church of God which is fulfilling God's commission to preach and publish the gospel around this sick and dying world of ours.

This Work, like no other in this era of modern history, is bringing the true gospel to the nations of the world. Before you commit yourself to supporting any "Christian" work, you owe it to yourself to make sure you have correctly identified the *true* Church of God. (Write for our free booklets *Where Is God's True Church Today?*, *Seven*

*Proofs of God's True Church, and This Is the Worldwide Church of God.* Worldwide mailing addresses are at the end of this booklet.)

This worldwide Work of God is *collectively* striving to fulfill the great commission originally given to the early Church — to preach and publish the gospel to this generation with all the zeal that God's Spirit can provide! We sincerely believe that tithing is a biblical and godly practice — ideally suited for the financial support of preaching the gospel!

# Principles of Administration

**T**HE OVERALL biblical basis for tithing is explained in the preceding chapters. Questions on specific application to individual incomes naturally emerge. Therefore we include here some of the more common questions about the administration of tithing. These questions and answers are designed to cover a broad range of important technicalities on the subject.

If the reader has any questions regarding these basic, overall guidelines, please feel free to seek counsel from one of our ministers. (If you would like a private appointment with an ordained minister of the Worldwide Church of God, please see page 41.)

• **“Does the Worldwide Church of God accept contributions and donations?”**

Contributions and donations are gratefully welcomed.

• **“Are contributions to the Worldwide Church of God tax deductible?”**

They are in the United States and Canada. Readers residing in other nations may write to the address of our office nearest them for an answer. Worldwide mailing addresses are at the end of this booklet.

● **“To whom should I make out my check or money order?”**

Contributions or donations are payable to the Worldwide Church of God.

● **“What is your overall policy on the administration of tithing with regard to what monies to tithe upon?”**

The primary policy of the Worldwide Church of God on tithing administration is this: the individual must make his own decisions in all these matters before his God, on the basis of general principles and guidelines set forth by the Bible and administered by the Church.

● **“What is the basic principle of tithing in terms of what one must tithe upon?”**

The individual person bases his tithe (or tenth) on his *increase*, which is defined as what we receive (usually dollars, pounds, francs, marks, or some other monetary unit or means of payment) as a result of our *productive effort*. It may be broadly defined as adjusted gross income after costs of production have been subtracted. This productive effort is most often our own individual personal effort. (In the rare case of collective or group effort, either the group tithes as a whole or each individual within that group tithes on his or her share.)

The term “productive effort” encompasses a very broad range, including capital gains from property, dividends from stock, interest from bank accounts, etc.

● **“I am on salary. How do I determine my tithe in terms of this productive effort?”**

Basically a wage earner (whether salaried or paid by the hour) calculates his tithe as ten percent of his income. Of course, the question immediately arises, “Do I figure the tithe (ten percent) before or after taxes?”

The fundamental biblical fact, although generally

overlooked, is this: each individual head of household in ancient Israel was responsible for making his own decisions, before his God, as to what constituted "increase." *Nowhere in all the Bible are specific details or regulations given in this matter.* The Israelites apparently tithed on the bulk of their income, but to precisely equate this with absolute gross income today is not possible.

One biblical example will help us to understand our individual relationship to man's tax structures. In King Saul's day, ten percent was exacted of the people for human government in addition to the tithing system God had instituted when He set up the nation as His own. Many other burdens were also imposed by this Israelitish king (see I Sam. 8:10-18).

There is no *recorded* indication that the tithe which belongs to God should be figured in any new or different manner. So the Church today has no strict precedent for deciding that all taxes withheld from salaries are deductible prior to figuring the tithe. The biblical record is *silent* on the matter.

Most nations do not recognize as tax deductible tithes and offerings to religious institutions, or for that matter donations to any nonprofit institution. In effect, this suggests that governments exercise the right to a prior claim — *even before that of God's* — to one's earned income.

The United States and Canada are notable exceptions. Those blessed to live where the government *does* permit you to deduct your tithes and offerings from your income before paying taxes should express this appreciation by liberally figuring their tithes and giving generous offerings in order to help the Work of God according to their ability.

Naturally, if two people are making the same income, and one can deduct his tithes and offerings from his taxes and the other cannot, the former has a greater responsibility before God. But the Church cannot legislate this extra responsibility — it is the individual, based on his personal relationship with his Creator and Sustainer, who must determine how he will honor his God.

It depends upon one's individual financial circum-

stances. Some have to shoulder financial responsibilities that others do not. With every nation having its own tax laws (which are constantly changing), there is no possible way for the Church to make a definitive and equitable decision applicable to everyone in the matter of tithing before or after taxes. Such should be a very personal, private matter between the individual and his God, knowing he can never be in God's Kingdom unless he is truly a *generous, giving, serving, sharing* Christian. We can't "play games" with God and still expect to be in His own family! Certainly any true Christian would strive to be well on the "safe side" of giving in computing his tithe — he would *never* have the attitude of "I don't want to give one penny more than I *must!*"

An overall biblical principle is: "Every man shall give *as he is able.*" Many should be able to comfortably tithe on their gross income (or adjusted gross as the case may be) and give generous offerings besides. Others with very large families to support and perhaps a very modest income may figure the tithe on their net income with *tax amounts deducted first.* Such persons should *not* feel guilty about using this alternate method. God does not expect you to give what you have not got.

● **"What about other expenses such as on-the-job travel which my company does not pay for? Could this figure be deducted as well?"**

Yes. The same principle, as explained in the previous question, holds true for any potential deduction used to determine one's increase. It is strictly a matter between the individual and his God, although he certainly may seek ministerial counsel and advice in coming to a decision.

● **"I am a farmer. How do I figure my tithable base? What do I tithe upon?"**

In principle we may apply Deuteronomy 14:22 (contextually it constitutes a part of the civil laws and statutes of ancient Israel): "You shall tithe all the yield ['increase',

KJV] of your seed, which comes forth from the field *year by year*" (RSV). Leviticus 27:30, 32 adds: "All the tithe of the land, whether of the seed of the land or of the fruit of the trees, is the Lord's; it is holy to the Lord. . . . And all the tithe of herds and flocks, every tenth animal of all that pass under the herdsman's staff, shall be holy to the Lord" (RSV).

Again, the principle, as with the wage earner, is productive increase. All that your farm produces is income, but *not* necessarily increase. An oversimplified example will illustrate the principle: Suppose you have a fifty-acre farm. You sow your fields at a cost to you (including hired labor, seed, tractor, fuel, repairs, upkeep and fertilizer, etc.) totaling \$4,000. You receive a return from your produce of \$10,000, which is your total gross income.

The \$4,000 is your expense for producing the \$10,000 in total income. Your profit, or adjusted gross income, would then be \$6,000 (your tithable base). The tithe for the increase of your field is \$600 (10 percent of \$6,000).

Let's take another example. Suppose that your gross income is \$6,000 and your expenses, in a year of drought, amount to that same figure — \$6,000. You would not owe God any tithe for that year because you just broke even; you had *no* productive increase.

#### • "Should I tithe on my home garden?"

Since most home gardens are grown on rented lots or on property for which payments are being made, why not just give a little extra offering once in a while which will more than make up for what little your home garden might amount to.

#### • "How often should I pay my tithes?"

It depends upon your individual circumstances. If you are a wage earner and receive a paycheck once a week, it would probably be advisable to send in your tithe once a week on a regular basis. However, it certainly would not be wrong to let your tithe accumulate for a month and then mail it. The only major drawbacks to this plan are the

temptation to spend it for something else and possible theft if kept in the form of cash.

The businessman or the farmer should tithe whenever his books are balanced — preferably monthly.

• **“The government withheld more taxes than necessary and will soon send me a check. Should I tithe on my income tax refund?”**

If you are a wage earner and tithed on your adjusted gross income *before* deducting income taxes, it is *not* necessary because that money has *already* been tithed upon. If you tithed on your net income *after taxes*, the refund money has not yet been tithed upon and consequently should be.

• **“Should I tithe on borrowed money?”**

It is *not* necessary because it is merely money that is loaned to you for your temporary use; you will have to pay it back. It is *not* productive increase.

• **“Should I tithe upon gifts or inheritances?”**

All wealth — all material goods and money — was produced and earned at some point by someone through personal productive effort. The one who actually produced the goods or earned the money is the one responsible before God to tithe on that productive increase. Anyone who receives a gift or inheritance (whether material goods or money earned and produced by someone else) is *not* responsible to pay tithes on what he receives. Such a person, of course, should be willing to give a generous *offering* according to how God has blessed him.

• **“Should I tithe on capital gains? How does this work in practice?”**

Suppose a person invests \$5,000 in stocks. Two years later he or she sells these stocks for \$6,000. Such a person

would tithe on the capital gained, which would be \$1,000 (the tithe itself being \$100).

- **“What about income received in the form of welfare, social security, pensions, union funds, etc.? Is such income to be tithed upon?”**

The same overall principle can be applied to *all* types of welfare income or regular assistance programs. When *no* productive effort on the part of the recipient has taken place, no tithes are required. Other sources of income in this category are unemployment and disability insurance, medicare, veteran's benefits, accident compensation, court settlements, child support, monies from church poor fund or emergency funds, etc. Nonetheless, the principle of generous giving is still in force.

- **“I have just learned of the biblical principle of tithing and am just now beginning to do so. Do I need to tithe upon all my liquid and fixed assets including my cash, stocks, bonds, properties, personal possessions, etc.?”**

A person is *not* required to tithe on anything acquired before his conversion or before the knowledge about tithing came to his attention. But he certainly ought to be generous when he voluntarily gives an offering.

## **If You'd Like to Know More**

Many hundreds have written asking if we have representatives in their areas to counsel with them personally and to answer their questions.

The answer is yes, we do.

The Worldwide Church of God stations personal representatives (most are ordained ministers) in the United States and British Commonwealth and many other areas of the world. These men will visit you, if invited, directly in your own home.

So if you have spiritual matters to discuss or questions to ask about biblical topics such as repentance, baptism, etc., please feel free to write us and request a private appointment. Worldwide mailing addresses are as follows:

- United States: P.O. Box 111, Pasadena, California 91123 (Or simply dial this toll-free number in the *continental* U.S.: 1-800-423-4444. Readers in California, Alaska and Hawaii may call 213-577-5225 collect.)
- United Kingdom, Europe, India, Africa and the West Indies: P.O. Box 111, St. Albans, Herts., England
- Australia: P.O. Box 202, Burleigh Heads, Queensland 4220 (Or dial this number: 075-35-4233 — reverse the charges.)
- Canada: P.O. Box 44, Station A, Vancouver, B.C. V6C 2M2
- South Africa: P.O. Box 1060, Johannesburg 2000 (Or dial this number: 011-216406.)

Other areas of the world should check at the end of this booklet for the address of our office nearest you.

## MAILING ADDRESSES WORLDWIDE

**United States:** P. O. Box 111, Pasadena, California 91123

**Canada:** P. O. Box 44, Station A, Vancouver B.C. V6C 2M2

**Canada (French language):** Boîte Postal 121, Montreal, P.Q. H3C 1C5

**Mexico:** Institución Ambassador, Apartado Postal 5-595 México 5, D. F.

**South America:** Institución Ambassador, Apartado Aéreo 11430, Bogotá 1, D.E., Colombia

**West Indies:** G. P. O. Box 6063, San Juan, Puerto Rico 00936

**United Kingdom, Europe and the Middle East:** P. O. Box 111, St. Albans, Herts., England

**France, Switzerland and Belgium:** Le Monde A Venir, Case Postale 10, 91 rue de la Servette, 1211 Geneva 7, Switzerland

**Germany:** 5300 Bonn 1, Postfach 39, West Germany

**Holland and Belgium:** Postbus 496, Arnhem, Nederland

**Denmark:** Box 211, DK-8100 Arhus C

**Norway:** Box 2513 Solli, Oslo 2

**Sweden:** Box 5380, S-102 46 Stockholm

**Australia:** P.O. Box 202, Burleigh Heads, Queensland 4220

**New Zealand and Pacific Isles:** P. O. Box 2709, Auckland 1, New Zealand

**The Philippines:** P. O. Box 2603, Manila 2801

**Jerusalem:** P. O. Box 19111, Jerusalem

**Africa:** All African nations except those listed below should write to the British address — P. O. Box 111, St. Albans, Herts., England

**South Africa, Mauritius and Malawi:** P. O. Box 1060, Johannesburg, Republic of South Africa 2000

**Rhodesia:** Box UA30, Union Ave., Salisbury

